

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4057. CASH SALES OF TAX STAMPS OR METER REGISTER SETTINGS.

Reference: Sections 30161 and 30166, Revenue and Taxation Code.

Every distributor desiring to purchase tax stamps or meter register settings for cash shall file a "Cigarette Tax Signature Card" on a form approved by the board, with the designated location where he or she will make his or her cash purchases of the tax stamps or meter register settings. Orders for stamps or meter register settings shall be made by the distributor to such designated location on order forms approved by the board. Payment must be made for cash purchases at the time the stamps or meter register settings are received. The designated location may require cash, or certified or cashier's checks in payment of such purchases.

History: Adopted September 13, 1961.

Amended September 26, 2001, effective February 15, 2002. Changed "bank branch office" to "location", changed "indicia" to "stamps or meter register settings", added "meter register settings" after "time the stamps". And deleted gender-specific language. Removed "or the meter is set and sealed. The State requires the bank to make an immediate deposit into the State Treasury for cash purchases and the bank is not permitted to extend credit therefor on behalf of the State" after "are received".